Delaware OMB ARRA 1512 Supplemental Reporting Guidance

for Quarter Ending September 30, 2009

Note to users:

This manual is intended to supplement previous guidance issued by federal and state OMB in reference to the reporting of federal stimulus funding under Section 1512 of American Recovery and Reinvestment Act (ARRA). This guidance can be found at the following website: http://www.omb.delaware.gov/arra/index.shtml. Agencies should become familiar with terms, procedures and requirements of prior federal and state guidance, in addition to this document.

Recipient reporting is being executed through the web-based FederalReporting.Gov recipient reporting solution. **All state agencies receiving Federal ARRA dollars shall comply with this reporting requirement using the MS Excel-based template for report submission**. Should you need copies of this spreadsheet, the form can be found on the state's OMB website (http://www.omb.delaware.gov/) under the Information tab, ARRA Reporting & Guidance.

This model and the report submission template may not be wholly applicable to future reporting cycles. Recipients of ARRA monies should reference formal guidance and updates for future reporting requirements.

Please note also it is expected federal agencies may issue supplemental ARRA 1512 guidance prior to the October reporting date.

Who needs to comply with 1512 reporting?

The federal government has established a reporting model that differentiates between PRIME RECIPIENTS and SUB-RECIPIENTS. **It is important to note that both Prime recipients and Sub-recipients have responsibilities under 1512 reporting.**

State agencies that have received a Recovery Act award in the form of grants, loans or cooperative agreements directly from the Federal government are considered a PRIME RECIPIENTS and will be responsible for compliance with 1512 reporting requirements. State agencies that have received Federal ARRA award(s) by September 30, 2009 but have not yet begun spending down the dollars are still subject to 1512 reporting. Agencies will need to designate an individual or group to register with www.FederalReporting.gov, collect all required data and submit the report(s) on a quarterly basis beginning September 30, 2009. Non-compliance could be treated as a violation of the award agreement.

For purposes of Delaware's implementation of 1512 reporting, and unless approved or designated otherwise, prime recipients will be designated as the sole reporters of data in the federal reporting system. Delaware state agencies are designated prime recipients and shall assume primary responsibility for entering 1512 data into the federal reporting system. If you are a prime recipient and would like to file for an exception, a request in writing must be submitted to the Office of the Lieutenant Governor.

A SUB-RECIPIENT is defined as a non-federal entity that expends federal awards received from another entity to carry out a federal program**. If you are a sub-recipient** that has been delegated reporting responsibilities by the prime recipient, you must complete the sub-recipient spreadsheet and, if applicable, the vendor spreadsheet for each award.

Which awards are subject to 1512 reporting?

All programs subject to recipient reporting are listed in Supplement 1 of the Federal Implementing Guidance for the Reports on Use of funds Pursuant to ARRA. General exceptions include mandatory programs, programs in Division B of the Recovery Act, programs providing awards to individuals and recipients of loan guarantees. The complete listing of programs subject to 1512 reporting can be found at http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21-supp1.pdf. If your award is NOT listed in Supplement 1, then you do not have to submit a 1512 report for that award. If you are unsure whether your program is listed, please request clarification via email to OMB_ARRA1512@state.de.us.

How do I prepare the required reports?

Prime recipients are responsible for preparing 1512 reports and uploading them to www. Federalreporting.gov. This requirement is not applicable to school districts and charter schools. School districts and charter schools are designated sub-recipients for purposes of ARRA reporting and shall directly report to the federal reporting system all Federal Funding Accountability and Transparency Act data elements required under 1512 (c)(4) for all ARRA funds sub-awarded to them by the State of Delaware, in a manner that complies with the OMB June 22 guidance.

Prime recipients may request approval from the Office of the Lt. Governor to delegate any reporting responsibilities to a sub-recipient. Prime recipients that have been granted an exception to delegate 1512 reporting to their sub-recipients should only complete the prime recipient and vendor sections of the workbook for each award. However, copies of the sub-recipient submissions need to be collected by prime recipients from delegated sub-recipients and reviewed for accuracy.

All recipients of ARRA monies in the State of Delaware must satisfy 1512 reporting requirement using the Excel spreadsheet available on the wwwfederalreporting.gov and/or OMB's website at http://www.omb.delaware.gov/arra/index.shtml. Please make sure you choose the spreadsheet for grants and loans. Prime recipients must prepare a separate Excel workbook or file for every ARRA award that requires reporting. Prime recipients must complete a report for each award received through September 30, 2009, regardless if any funds have been received and/or expended. All data reported is to be **cumulative**, from February 17, 2009 through September 30, 2009, for the first 1512 report submission.

There are approximately 100 data fields requiring completion, for which the prime recipient is responsible. Once you open the spreadsheet, you will see four tabs along the bottom: Instructions, Prime Recipient, Sub Recipients, and Vendors. **This spreadsheet is NOT to be altered in any way, as modifications to any of the fields may cause the upload to be rejected and invalidate its submission.**

If you are a sub-recipient who has been delegated reporting responsibilities by the prime recipient, you must complete the sub-recipient spreadsheet and, if applicable, the vendor spreadsheet for each sub-award. Designated sub-recipients should upload their 1512 reports directly to www.federalreporting.gov. If you are a sub-recipient, please discuss your reporting obligations with the prime recipient of the award.

Prime recipients and approved delegated sub-recipients must also complete and have appropriate signed approval from the agency head for each report filed prior to uploading to the federal reporting system. A form for this purpose can be located at http://www.omb.delaware.gov/arra/index.shtml and a copy is to be emailed to OMB_ARRA1512@state.de.us or faxed to (302) 739-5661.

What information do I need to complete the spreadsheet?

Before completing the spreadsheet, have at least the following information available:

- The federal award letter;
- The original grant or loan application;
- A list of any sub-recipients and vendors applicable to that award;
- The number of jobs created and retained due to the acceptance of award monies;
- DUNS number, CCR number, TAS number, SAI number, NAICS and/or NTEE-NPC number; and
- DFMS expenditures as of September 30, 2009.

What should Primary Recipients be doing to prepare?

45 days prior to the end of the quarter:

1. Prepare an inventory of all Federal ARRA awards received from February 17, 2009 through the current date.
2. If the award is split between two agencies, you must determine which agency will be responsible for reporting. In most instances, the primary recipient will be the agency that received the award.
3. Begin collecting key data elements, such as award number, dollar amount, date signed, funding agency code, awarding agency code, program source (TAS number) and sub account TAS number, project or program name, CFDA number.
4. Compile a list of sub-recipients for each award. Note the dollar amount awarded to each sub-recipient. Distribute template to sub-recipients to complete sub-recipient information.
5. Compile a list of vendors for each award, and note the dollar amount awarded to each vendor.
   NOTE: For purposes of distinguishing between a sub-recipient and a vendor, agencies must consider the following:
   A vendor:
   - **Provides the goods and services within normal business operations;**
   - **Provides similar goods or services to many different purchasers;**
   - **Operates in a competitive environment;**
   - **Provides goods or services that are ancillary to the operation of the federal program; and**
   - **Is not subject to compliance requirements of the federal program.**
6. Register on www.FederalReporting.gov. Users will be prompted to enter your name, email address, phone number, security question and Data Universal Number System (DUNS) number. You will then get a registration confirmation, temporary

password and registration information emailed to you. Please change your password when you first log in. Please refer to documentation on the “Downloads” section of www.FederalReporting.gov for detailed instructions.

7. Download the Excel 1512 reporting template from either the OMB web site at http://www.omb.delaware.gov/arra/index.shtml, or at the www.FederalReporting.gov web site.
8. Check to see if your organization is already registered at the CCR website. You will be able to search CCR by using either your organization's DUNS number or legal business name. You can search on-line at https://www.bpn.gov/CCRSearch/Search.aspx. Register and obtain a CCR number, if one has not been obtained already. If you do not have a CCR number, one can be obtained by visiting https://www.bpn.gov/ccr/default.aspx, and click on the “Start New Registration” link. You will need a unique CCR number for each unique DUNS number of which you will complete a 1512 report.
9. Collect the primary recipient’s DUNS number. This number can be located on the original grant application or on http://fedgov.dnb.com/webform.
10. Collect any sub-recipient’s DUNS numbers. These numbers can be located on http://fedgov.dnb.com/webform. If sub-recipients do not have a DUNS number, one must be immediately applied for as this process may take several days.
11. Collect any vendor DUNS numbers, if the vendor was awarded $25,000 or greater of ARRA funds. If a vendor does not have a DUNS number, the name and zip code of the primary office address will suffice for 1512 reporting purposes.
12. Begin polling sub-recipients for a listing of jobs created and retained and obtain descriptions of those jobs. Include any vendors, if applicable. The job count must be calculated as Full Time Equivalents (FTE). For further information about job creation estimates, see Section 5 of the June 22, 2009 Federal 1512 Guidance, “Cover Memo and Guidance,” which can be located on the OMB web at http://www.omb.delaware.gov/arra/index.shtml.

30 days prior to the end of the quarter (September 1 – 15)

1. Begin preliminary completion of the 1512 spreadsheets.
2. Distribute sub-recipient spreadsheets to each sub-recipient as necessary to facilitate data collection efforts from sub-recipients.
3. For those awards with approved delegated sub-recipients, provide spreadsheet and coordinate data reporting procedures.
4. Complete and submit the “dry run” of 1512 reporting due September 14, 2009 as per August 13, 2009 OMB guidance (http://www.omb.delaware.gov/arra/documents/email_081309.pdf).

15 days prior to the end of the quarter (September 15 – 30)

1. Collect and compile all sub-recipient spreadsheets by award unless sub-recipients have been approved to report directly.
2. Consolidate sub-recipient spreadsheets into prime recipient’s master file.
3. Combine and compile data elements in Excel workbook.
4. Collect job creation/retained data from sub-recipients and vendors. Review for accuracy.

Days 1 through 10 after quarter's end (Oct 1 – 10)

1. Finalize 1512 spreadsheet. Collect templates from sub-recipients.
2. Save final copy of spreadsheet. Please name the file with the following naming convention: [state]_[state agency abbreviation]_[CFDA number]. For example, the Department of Labor's 1512 report for its youth stimulus program should be saved as DE_DOL_17.259.xls.
3. Perform data quality review. (Please refer to the Data Quality Requirements section of this document).
4. Once satisfied with data quality, upload file to www.FederalReporting.gov. Copies of the final spreadsheet uploaded to the federal reporting system are to be emailed to OMB_ARRA1512@state.de.us.

Days 11 through 21 after quarter's end (Oct 11 – 21)

1. Prime recipients and delegated sub-recipient report creators can review their reports. Federal agencies are also able to review their reports and analyze for possible failure to comply with the October 10, 2009 deadline and requirements.
2. Prime recipients and delegated sub-recipients can make corrections if necessary. Corrections are to be made to the Excel spreadsheet and uploaded to the federal reporting system. A copy of the corrected spreadsheet is to be sent to OMB_ARRA1512@state.de.us.
3. Prime recipients are responsible for verifying submitted information for all Recovery funds for which they are responsible, for notifying sub-recipients of reporting errors or omissions and for ensuring any data corrections are completed in a timely manner.
4. Prime recipients will be responsible for coordinating with sub-recipients on any identified data errors. To facilitate data corrections, the www.FederalReporting.gov solution will provide contact information for the individual who submitted the report including email contact information.

Days 22 through 29 after quarter's end (Oct 22 – 29)

1. Federal agency review continues. Federal agency may contact the prime and/or sub-recipient report creators with discrepancies.

Day 30 after quarter's end (October 30)

1. Reports are published on Recovery.gov.

January 10

1. Next reporting due date for cumulative reporting from February 17, 2009 through December 31, 2009.

Data Quality Requirements

Prior to submission to the Federal website, the primary recipient is responsible for ensuring no material errors or omissions exist. A material omission is defined as *"instances where required data is not reported or reported information is not otherwise responsive to the data requests resulting in significant risk that the public is not fully informed as to the status of a Recovery Act project or activity."* A significant reporting error is defined as *"instances where required data is not reported accurately and such erroneous reporting results in significant risk that the public will be misled or confused by the recipient report in question."* **The prime recipient must ensure there are no material omissions or significant reporting errors in each quarterly report.**

Data quality (i.e. accuracy, completeness and timely reporting of information) reviews required by the OMB June 22, 2009 Guidance are intended to avoid two key data problems -- material omissions and significant reporting errors. Prime recipients, as owners of the data submitted, have the principal responsibility for the quality of the information submitted. Sub-recipients delegated to report on behalf of prime recipients share in this responsibility. In light of these data quality responsibilities, recipients and sub-recipients should establish internal controls to ensure completeness, accuracy and timely reporting of all amounts funded by the Recovery Act.

Possible approaches to this include:

- Establish control totals (i.e. total number of projects subject to reporting, total dollars allocated to projects) and verify that reported information matches the established control totals.
- Create an estimated distribution of expected data along a normal distribution curve and identify outliers.
- Establish a data review protocol or automated process that identifies incongruous results (i.e. total amount spent on a project or activity is equal to or greater than the previous reporting.)
- Establish procedures and cross-validation of data to identify and/or eliminate potential double counting due to delegation of reporting responsibility to sub-recipient.
- Review latest single audit for your program and ensure any deficiencies have been addressed and corrected.
- All recipients and sub-recipients of ARRA funds should adopt a risk assessment process for all ARRA programs to include risk identification, risk evaluation and mitigation plans. The risk assessment must also include items that address meeting program requirements and objectives.

The following checklist should serve as a general guide to spot check for completeness and accuracy of your data.

- √ Ensure you have at least one spreadsheet submission for every ARRA award received that requires reporting.
- √ Establish a control total of the total dollar amount of ARRA monies awarded and expended. Ensure the total dollars on the spreadsheets you submit do not exceed this number.
- √ Ensure the Amount of Award cell (cell C16 on Prime Recipient tab) is greater or equal to the Total Federal Amount of ARRA Expenditure (cell F31) amount.
- √ Ensure the total sub-awards to individuals (cell D20), payments to vendors less than $25,000 per award (cell D22), the total amount of subawards less than $25,000 per award (cell D24), the total of column E on the sub-recipient tab (Amount of sub-awards) and the total of column G on the Vendor tab (Payment amount) added together does not exceed the total amount of the award (cell C16 on the Primary recipient tab).
- √ Ensure each sub-recipient has completed and returned their data and the award amounts agree with the primary recipient's numbers.
- √ Ensure job estimates seem reasonable when compared to other awards of like scope and size.

Data Dictionary and Spreadsheet Instruction:

This section describes the data elements specifically required for recipient reporting under the American Recovery and Reinvestment Act of 2009 (ARRA). One spreadsheet should be completed for **each award** an agency receives.

Table 1 - Recipient Reporting Data Dictionary

Data Elements	
	Yellow – Mandatory fields
	Teal – Conditional fields

RECIPIENT DATA ELEMENTS, GRANTS/LOAN SPREADSHEET
PRIME RECIPIENTS

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Award Type, Template cell reference C6	This cell has a drop-down menu, located on the lower right corner of cell. Place cursor in cell, and choose either "Grant" or "Loan" from the dropdown menu. Other types of federal financial assistance not specifically identified in the dropdown box should be reported under the award type of "Grant."	String	Drop Down, 8 max	Grant	This is a mandatory field.	Transparency Act Guidance March 30, 2007	This is a mandatory field.
Award Number, template cell reference D6 and E6	Enter the identifying number assigned by the awarding federal agency as it appears on the federal agency award letter. This might also be referred to as an Agreement Number, Loan Number or Grant Number on some award letters.	String	50	Varies by award and agencies	The award number is case, space and special character sensitive. It should be the same as it appears in the federal award document.	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This is a mandatory field.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Final Report, template cell reference F6	This cell has a drop-down menu. Place cursor in cell, and choose either Y or N to indicate whether this is the final report for this award. Only choose Y if the award dollars have been fully expended, the project is 100 percent complete, and there will be no further quarterly reports submitted.	Y or N	1	N	Check "Y" only if this is the final report for the award period specified.	April 1, 2009 Federal Register	This is a mandatory field. Dropdown box.
Recipient DUNS Number*, template cell reference C10	Enter the prime recipient's DUNS 9-digit number here. This number may be found on the award letter or grant application.	Number	9 digits	123456789	The 9-digit DUNS# is mandatory.	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This is a mandatory field.
Recipient Account Number, template cell reference D10 and E10	Enter the SAI tracking number assigned by the Clearinghouse Committee here. You can locate each award's SAI number in block 7 of the Federal Aid Master (FM).	String	Max of 255 digits	S9-03-12-22	Required by the State of Delaware.	April 1, 2009 Federal Register	Optional field for the Federal submission
Recipient Congressional District*, template cell reference F10	Delaware has only one Congressional District. Enter 01 for all Delaware-based primary recipients.	String	2 digits	01	For Delaware recipients enter 01. For non-Delaware based recipients, you can find your congressional district online at http://www.govtrack.us/congress/findyourreps.xpd?		

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Funding Agency Code, template cell reference C14	Numeric code of federal agency responsible for funding/distributing the ARRA funds to recipients. You may be able to find the code in the Agency Dropdown List in columns H and I14. A complete listing can be found on http://csrc.nist.gov/publications/nistpubs/800-87-Rev1/SP800-87_Rev1-April2008Final.pdf. If you have any questions regarding the appropriate code, please contact the awarding agency directly.	String	4	6800	Federal agency code is mandatory for recipient reporting. The funding agency is the agency that receives the ARRA funds through the ARRA funds appropriation.	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007 Initial Reference: fips95-2.pdf Latest Reference: NIST Special Publication 800-87	This is a mandatory field.
Awarding Agency Code, template cell reference D14	Numeric code of the agency that awarded and administered the award on behalf of the funding agency. In many cases, the awarding agency is the same as the funding agency. In some cases, such as some contracts –the funding agency (i.e. HHS) delegates the administration and awarding responsibilities to another agency, like GSA. You may be able to find the code in the Agency Dropdown List in columns H and I14. A complete listing can be found on http://csrc.nist.gov/publications/nistpubs/800-87-Rev1/SP800-87_Rev1-April2008Final.pdf. If you have any questions regarding the appropriate code, please contact the awarding agency directly.	String	4	4700	The awarding agency is the agency that awards and administers the ARRA funds on behalf of the funding agency.	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007 Initial Reference: fips95-2.pdf Latest Reference: NIST Special Publication 800-87	This is a mandatory field.
Award Date, template cell reference F14	Enter the date the award was signed by the federal government.	Mm/dd/yyyy	8	03/31/2009	This is a mandatory field.	Transparency Act Guidance March 30, 2007	This is a mandatory field.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Amount of Award, template cell reference C16	Enter the total amount of the federal award. For grants, enter the total amount of the federal dollars on the award. For loans, enter the face value of the loan.	Currency (Dollar value - numeric)	18,2[1]	200000.01	Total specific federal funding as indicated on the award document.	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This is a mandatory field.
CFDA Number, template cell reference D16	Enter the CFDA (Catalog of Federal Domestic Assistance) number associated with the award. This number can typically be found on the award letter or in block 9 of the FM (Federal Aid Master). A complete listing of CFDA numbers can be found on www.CFDA.gov.	String	6	12.345	2-digit number and decimal, followed by a 3-digit number. This field only applies to grants and loans.	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This is a mandatory field. This field only applies to grants and loans.
Program Source (TAS), template cell reference C18	The Agency Treasury Account Symbol (TAS) that identifies the funding program source. This program source is based on the OMB TAS list. TAS numbers can be found on the dropdown listing in columns H and I.	String	17	TRAGENCY (2) + "-" + TRACCT (4) + "-" + SUBACCT(3)	Assuming agencies will provide the code to recipient. Note: Program Source (TAS) is mandatory for recipient reporting.	Transparency Act Guidance March 30, 2007	OMB TAS list. This is a mandatory field.
Sub Account Number for Program Source (TAS), template cell reference D18	Enter the sub-account number of the selected program source. Enter the 3-digit extension of the program source identifying an agency sub-account. A listing of TAS sub-accounts can be found in the drop-down list in columns H and I.	String	3	This field is optional (i.e. only provided when applicable.)		Transparency Act Guidance March 30, 2007	Optional field

[1] The data length of 18,2 indicates total length of 18 characters with 2 characters after the decimal.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Total Number of sub-awards to individuals, template cell reference C20	Total number of sub-awards to individuals.	string	6	10	This is a mandatory field.	April 1, 2009 Federal Register	This is a mandatory field.
Total Amount of sub-awards to individuals, template cell reference D20	Total amount of sub-awards to individuals.	Currency (Dollar value - numeric)	18,2	240000.01	This is a mandatory field.	April 1, 2009 Federal Register	This is a mandatory field.
Total Number of payments to vendors less than $25,000/award, template cell reference C22	Total number of payments to vendors less than $25,000/award.	string	6	10	This is a mandatory field.	April 1, 2009 Federal Register	This is a mandatory field for grants and loans.
Total Amount of payments to vendors less than $25,000/award, template cell reference D22	Total amount of payments to vendors less than $25,000/award for the reporting quarter.	Currency (Dollar value - numeric)	18,2	20000.01	No single sub-award can exceed $24,999 or must be submitted individually.	April 1, 2009 Federal Register	This is a mandatory field for grants and loans.
Total Number of sub-awards less than $25,000/award. Template cell reference C24	Total Number of sub-awards less than $25,000/award.	String	6	10	This is a mandatory field.	April 1, 2009 Federal Register	This is a mandatory field.
Total Amount of Sub-awards less than $25,000/award. Template cell reference D24	Total Amount of sub-awards less than $25,000/award for the reporting quarter.	Currency (Dollar value - numeric)	18,2	20000.01	No single sub-award can exceed $24,999 or must be submitted individually.	April 1, 2009 Federal Register	This is a mandatory field.
Award Description, template cell reference B26	Award title and description with purpose of each funding action if any. The description should capture the overall purpose of the award. For example, ''community development,'' ''comprehensive community mental health services to adults with a serious mental illness,'' etc.	String	4000	Special Education - PART B/PRESCHOOL	This is a mandatory field.	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This is a mandatory field.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Project Name or Project/Program Title, template cell reference B31	The brief descriptive title of the project or activity funded in whole or in part with Recovery Act funds. Enter the title as indicated on the award document.	String	256	F006: Land Treatment Practices Services (plowing/clearing, etc.)		April 1, 2009 Federal Register	This field only applies to Grants and Loans.
Project Status, template cell reference D31	Evaluation of completion status of the project, activity or federally awarded contract action funded by the Recovery Act, including the status of the completed work.This evaluation should be based on performance progress reports and other relevant non-financial performance information. This field has a drop-down box. Options for selection: Not started; Less than 50% completed; Completed 50% or more; Fully Completed. For awards funding multiple projects, such as formula block grants, provide your best estimate of completion of all projects based on any aggregate data and information.	String	20	"Fully Completed"	This is a mandatory field. Options for selection: ▪ Not started; ▪ Less than 50% completed; ▪ Completed 50% or more; ▪ Fully Completed.	April 1, 2009 Federal Register	This is a mandatory field
Total Federal Amount ARRA Funds Received/Invoiced, template cell reference F31	The amount of Recovery Act funds received through draw-down, reimbursement or invoice.	Currency (Dollar value - numeric)	18,2	200000.01	This is a mandatory field.	April 1, 2009 Federal Register ARRA	This is a mandatory field.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Number of Jobs, template cell reference B33	An estimate of the number of jobs created and jobs retained in the United States and outlying areas. At a minimum, this estimate shall include any jobs supporting or carrying out Recovery Act projects, activities or federally awarded contracts managed directly by the recipient or federal contractor. For grants and loans, the number shall include both jobs created and retained by sub-recipients and vendor. The number shall be expressed as ''full-time equivalent'' (FTE), calculated cumulatively as all hours worked divided by the total number of hours in a full-time schedule, as defined by the recipient or federal contractor. For instance, 2 full-time employees and one part-time employee working half days would be reported as 2.5 FTE in each calendar quarter. As used in this instruction, United States means the 50 States and the District of Columbia, and outlying areas. For further guidance, please refer to Chapter 5 of the OMB 1512 reporting guidance.	Number	10	100	This is a mandatory field.		This is a mandatory field.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Description of Jobs , template cell reference D33	Provide a narrative description of the jobs impact of the Recovery Act funded work. This narrative is cumulative for each calendar quarter, and at a minimum, will address the impact on the recipient's or federal contractor's workforce (for grants and loans, recipients shall also include the impact on the workforces of sub-recipients and vendors). At a minimum, provide a brief description of the types of jobs created and jobs retained in the United States and outlying areas. ''Jobs or positions created'' means those new positions created and filled, or previously existing unfilled positions that are filled, as a result of Recovery Act funding. ''Jobs or positions retained'' means those previously existing filled positions that are retained as a result of Recovery Act funding. This description may rely on job titles, broader labor categories or the recipient's existing practice for describing jobs as long as the terms used are widely understood and describe the general nature of the work. For further guidance, please refer to Chapter 5 of the OMB 1512 reporting guidance.	string	4000		This is a mandatory field.	April 1, 2009 Federal Register ARRA	This is a mandatory field.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Quarterly Activities/Project Description, template cell reference B36	A description of the overall purpose and expected outputs and outcomes or results of the award and first-tier sub-award(s), including significant deliverables and, if appropriate, units of measure. For an award that funds multiple projects, such as a formula block grant, the purpose and outcomes or results may be stated in broad terms.	string	2000	Powers and Gold Beach Ranger Districts Curry County OR Has Fuels Item 1 Chetco Area and Item 3 - Powers Area	This is a mandatory field.	April 1, 2009 Federal Register	This is a mandatory field.
Activity Code (NAICS or NTEE-NPC) template cell reference C42 – E46	For awards primarily funding infrastructure projects, enter the North American Industry Classification System (NAICS) code(s) that describe the Recovery Act projects or activities under this award. A searchable code list is at http://www.census.gov/eos/www/naics/ /. For all other awards, provide the National Center for Charitable Statistics ''NTEE–NPC'' code(s) that describe the Recovery Act projects or activities under this award. A searchable code list is at http://nccsdataweb.urban.org/PubApps/nteeSearch.php?gQry=all-core&codeType=NPC.	string	20	115310 - Support Activities for Forestry	IF you get an error message, scroll right to cell I42, –must left click on the box to make the drop-down list arrow visible. Right-click, left click “copy”, go to C-42, right click, left click “paste”, then press Enter.	April 1, 2009 Federal Register	This is a mandatory field.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Total Federal Amount of ARRA Expenditure, template cell reference B48	Amount of recovery funds received that were expended to projects or activities (''Federal Share of Expenditures''). The cumulative total for the amount of federal fund expenditures. Expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; the value of third-party in-kind contributions applied; and the amount of cash advance payments and payments made to sub-contractors and sub-awardees. Dollar amounts can be obtained from the Sept. 30, 2009 DFMS reports.	Currency (Dollar value - numeric)	18,2	200000.01	This only applies to grants and loans.	April 1, 2009 Federal Register ARRA	Total federal amount of ARRA expenditure should not exceed the amount of award.
Total Federal ARRA Infrastructure Expenditure, template cell reference D48 **NOTE: if not reporting on infrastructure expenditure, skip to cell B61.**	Total federal ARRA infrastructure expenditure. Complete this field only if reporting on an infrastructure award. An infrastructure investment is financial support for a physical asset or structure needed for the operation of a larger enterprise. Therefore, infrastructure investments include support for tangible assets or structures, such as roads, public buildings (including schools), mass transit systems, water and sewage systems, communication and utility systems and other assets or structures.	Currency (Dollar value - numeric)	18,2	200000.01	This is a conditional field for investing in infrastructure.	April 1, 2009 Federal Register	This is a conditional field for investing in infrastructure.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Infrastructure Contact Name, template cell reference F48	Enter name, phone number, address and email address of the appropriate contact in the appropriate fields.	String	120		This field is a conditional requirement associated with infrastructure investment.	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	
Infrastructure Contact Email, template cell reference B50		String	320		This field is a conditional requirement associated with infrastructure investment. If reporting infrastructure investment, a rationale/explanation has to be provided. Leave blank if you are not reporting on an infrastructure award.	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	
Infrastructure Contact Phone, template cell reference D50		String	30			April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	
Infrastructure Contact Phone Extn, template cell reference F50		String	10			April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	
Infrastructure Contact Street Address 1, template cell reference B52		String	55			April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	
Infrastructure Contact Street Address 2, template cell reference D52		String	55				
Infrastructure Contact Street Address 3, template cell reference F52		String	55				
Infrastructure Contact City, template cell reference B54		String	35	Wilmington		April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	
Infrastructure Contact State, template cell reference D54		String	2	DE			

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Infrastructure State/Local Contact Zip Code + 4, template cell reference F54		String	9	19711-4134			
Infrastructure Purpose and Rationale, template cell reference B56	Purpose and rationale of funds received for infrastructure investment with funds made available under the Recovery Act. Identify the purpose and explain how the infrastructure investment will contribute to one or more purposes of the Recovery Act: Purposes: (1) To preserve and create jobs and promote economic recovery. (2) To assist those most impacted by the recession. (3) To provide investments needed to increase economic efficiency by spurring technological advances in science and health. (4) To invest in transportation, environmental protection and other infrastructure that will provide long-term economic benefits. (5) To stabilize state and local government budgets to minimize and avoid reductions in essential services and counterproductive state and local tax increases.	String	Variable (Maximum 4000 characters)		This is a conditional field. If reporting infrastructure investment, a rationale/explanation has to be provided.	April 1, 2009 Federal Register ARRA	This is a conditional field. If reporting infrastructure investment, a rationale/explanation has to be provided.
Primary Place of Performance – Street Address 1, template cell reference B61	Enter the prime recipient's address, unless the primary place of performance is different.	String	55		This field is optional.		This field is optional.
Primary Place of Performance – Street Address 2, template cell reference D61		String	55		This field is optional.		This field is optional.
Primary Place of Performance – City, template cell reference F61		String	35	Rockville	This is a mandatory field.		This is a mandatory field.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Primary Place of Performance – State, template cell reference B63		String	2	MD	This is a mandatory field with a drop-down menu.	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This is a mandatory field with a drop-down menu.
Primary Place of Performance – Zip Code + 4, template cell reference D63	Enter the prime recipient's zip Code +4. A searchable tool is available at http://zip4.usps.com/zip4/welcome.jsp	String	9	220334902	This is a mandatory field.		This is a mandatory field.
Primary Place of Performance - Congressional District, template cell reference F63	The State of Delaware has one Congressional District. If the primary place of performance is within the State of Delaware, enter 01. If the primary place of performance is not within the State of Delaware, please refer to the congressional district map on the following web site: http://www.govtrack.us/congress/findyourreps.xpd?	String	2	01	This is a mandatory field.		This is a mandatory field.
Primary Place of Performance – Country, template cell reference B65	Click the drop-down menu and select the appropriate country. This is the 2-letter alpha code.	String	2	US	This is a mandatory field with a drop-down menu.		This is a mandatory field with a drop-down menu.
Prime Recipient indication of reporting applicability, template cell reference B69	Prime recipients are obligated to complete this section of the 1512 report ONLY if ALL of the following criteria is met: In the recipient's preceding fiscal year, the recipient received— (A) 80 percent or more of its annual gross revenues from federal contracts (and sub-contracts), loans, grants (and sub-grants) and cooperative agreements; AND (B) $25,000,000 or more in annual gross revenues from federal contracts (and sub-contracts), loans, grants (and sub-grants) and cooperative agreements; AND (ii) The public does not have access to	String	3	No	This is a Yes or No field. **NOTE: Compensation information is publicly available for all agency-employed personnel; therefore, because prime recipients are state agencies, it is not necessary to complete this**		If all of the conditions in the definition apply, the recipient must report in the highly compensated fields.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	information about the compensation of the senior executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.				**section.**		
Prime Recipient Highly Compensated Name(5), template cell reference E 69 - 73	Names of each of the five most highly compensated officers of the recipient for the calendar year in which the award is awarded if YES is checked in cell B69.	string array	55	Tom Jones John Doe Mary Smith Ivana B. Rich Amanda King	See Above	April 1, 2009 Federal Register	This is a conditional field based on the "Prime Recipient indication of reporting applicability" data element. If all of the conditions in the definition apply, the recipient must report in the highly compensated fields.
Prime Recipient Highly Compensated Compensation(5) (Conditional), template cell reference F69 - 73	For the five most highly compensated officers of the recipient: total compensation. ''Total compensation'' means the cash and non-cash dollar value earned by the executive during the sub-recipient's past fiscal year of the following: (i). Salary and bonus. (ii). Awards of stock, stock options and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with FAS 123R. (iii). Earnings for services under non-equity incentive plans. Does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives and are	Currency Array (Dollar value - numeric)	18,2	100000.01 500000.01 400000.01 350000.01 700000.01	See above	April 1, 2009 Federal Register	This is a conditional field based on the "Prime Recipient indication of reporting applicability" data element. If all of the conditions in the definition apply, the recipient must report in the highly compensated fields.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	available to all salaried employees. (iv). Change in pension value. This is the change in present value of defined benefit and actuarial pension plans. (v). Above-market earnings on deferred compensation which are not tax-qualified. (vi). Other compensation. For example, severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property if the value for the executive exceeds $10,000.						

SUB-RECIPIENT DATA ELEMENTS – Complete this tab of the spreadsheet for any sub-awards greater than $25,000.00. Prime recipients are responsible for completing the data elements in the sub-recipient tab, UNLESS approved to delegate responsibility to said sub-recipient.

If the primary recipient has awarded ARRA funds to multiple sub-recipients, each greater than $25,000, list each award on the lines provided.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Award Type, template cell reference B6	This cell has a dropdown menu. Place cursor in cell, and choose either Grant or Loan from the drop-down menu.	String	5	Grant			This is a mandatory field.
Award Number, template cell reference C6	Enter the award number as reported on the primary recipient spreadsheet.	String	50	Varies by award and agencies	The award number is case, space and special character sensitive. It should be the same as it appears in the federal award document.	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This is a mandatory field.
Recipient DUNS Number*, template cell reference D6	Enter the prime recipient's DUNS 9-digit number here as reported in the primary recipient's spreadsheet.	Number	9 digits	123456789	The 9-digit DUNS # is mandatory.	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This is a mandatory field.
Final Report, template cell reference E6	This cell has a drop-down menu. Place cursor in cell, and choose either Y or N to indicate whether this is the final report for this award. Only choose Y if the award dollars have been fully expended, the project is 100% complete, and there will be no further quarterly reports submitted.	Y or N	1	N	Check "Y" only if this is the final report for the award period specified.	April 1, 2009 Federal Register	This is a mandatory field. Dropdown box.
Sub recipient DUNS Number, template cell reference D6	The sub-recipient organization's 9-digit DUNS number. List all sub-recipients DUNS numbers in column D.	String	9	123456789	9-digit DUNS # is mandatory.	April 1, 2009 Federal Register	This is a mandatory field.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Sub Award Number, template cell reference C6	Enter the sub-award number or other identifying number assigned by the prime recipient. List all the sub-award numbers in column C.	String	55	S9040524	Prime recipient assigns a sub-award number (federally awarded contract, grant, loan) to the sub-recipient.	April 1, 2009 Federal Register	This is a mandatory field.
Sub recipient Congressional District, template cell reference D10	Delaware has only one Congressional District. Enter 01 for all Delaware-based primary recipients. List all sub-recipient congressional districts in column D.	String	2 digits	01	For non-Delaware based recipients, you can find your congressional district on-line at http://www.govtrack.us/congress/findyourreps.xpd?		This is a mandatory field.
Amount of Sub award, template cell reference E10	The anticipated total amount of funds to be disbursed to the sub-awardee over the life of the award.	Currency (Dollar value - numeric)	18,2	200000.01		April 1, 2009 Federal Register	This is a mandatory field.
Total Sub award Funds Disbursed, template cell reference F10	Amount of sub-award disbursed. The cumulative amount of cash disbursed to the sub-awardee as of the reporting period end date.	Currency (Dollar value - numeric)	18,2	200000.01		April 1, 2009 Federal Register	This is a mandatory field.
Sub award Date, template cell reference G10	Sub-award date. Enter the date the sub-award was signed (mm/dd/yyyy).	Date (YYYYMMDD)	8	20091212	The date is found on the sub-award document.	April 1, 2009 Federal Register	This is a mandatory field.
Sub recipient Primary Place of Performance – Street Address 1, template cell reference H10	Enter the sub-recipient's address unless the primary place of performance is different. List the addresses and congressional districts of all sub-recipients in columns H, I and J,K, L, M and N.	String	55		This field is optional.		This field is optional.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Sub-recipient Primary Place of Performance – Street Address 2, template cell reference I10		String	55		This field is optional.		This field is optional.
Sub-recipient Place of Performance – City, template cell reference J10	This has a drop-down box. Choose appropriate state.	String	35	Wilmington			This is a mandatory field.
Sub-recipient Place of Performance – State, Template cell reference K10	This has a drop-down box. Choose appropriate state.	String	2	DE		April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This is a mandatory field.
Sub-recipient Place of Performance – Zip Code + 4, template cell reference L10		String	9	220334902			This is a mandatory field.
Sub-recipient Place of Performance - Congressional District, template cell reference M10	Delaware has only one congressional district. If the place of performance is in the State of Delaware, enter '01" in this cell.	String	2	8	For non-Delaware based recipients, you can find your congressional district on-line at http://www.govtrack.us/congress/findyourreps.xpd?		This is a mandatory field.
Sub-recipient Place of Performance – Country, template cell reference N10	This cell has a drop-down box. Choose appropriate country.	String	2	US	This is a mandatory field. This is the 2-letter alpha code.		This is a mandatory field.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Sub-recipient indication of reporting applicability, template cell reference O10 IF YOU'VE SELECTED 'NO' TO ALL SUB RECIPIENTS IN COLUMN O, YOU MAY SKIP THE REMAINDER OF THIS SPREADSHEET	Sub-recipients are obligated to complete this section of the 1512 report ONLY if ALL of the following criteria is met: In the recipient's preceding fiscal year, the recipient received— (A) 80 percent or more of its annual gross revenues from federal contracts (and subcontracts), loans, grants (and sub grants) and cooperative agreements; AND (B) $25,000,000 or more in annual gross revenues from federal contracts (and subcontracts), loans, grants (and sub grants) and cooperative agreements; AND (ii) The public does not have access to information about the compensation of the senior executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.	String	3	Yes	This is a Yes or No field. NOTE: Compensation information is publicly available for all agency-employed personnel; therefore, if the sub-recipient is a state agency, school district or charter, they may skip this section and move to the sub-recipient tabs.		If all of the conditions in the definition apply, the recipient must report in the highly compensated fields.
Sub-recipient Highly Compensated Name(5), template cell reference P10	Names of each of the five most highly compensated officers of the recipient for the calendar year in which the award is awarded if YES is checked in cell 010. If all of the conditions in the definition apply, the recipient must report in the highly compensated fields.	String array	55	Tom Jones John Doe Mary Smith Ivana B. Rich Amanda King	This is a conditional field based on the "Prime Recipient indication of reporting applicability" data element.	April 1, 2009 Federal Register	This is a conditional field based on the "Prime Recipient indication of reporting applicability" data element.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Sub Recipient Highly Compensated Compensation(5) (Conditional) Template cell reference Q10	For the five most highly compensated officers of the sub recipient: total compensation. ''Total compensation'' means the cash and noncash dollar value earned by the executive during the sub recipient's past fiscal year of the following (for more information see 17 CFR 229.402(c)(2)): (i). Salary and bonus. (ii). Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with FAS 123R. (iii). Earnings for services under non-equity incentive plans. Does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees. (iv). Change in pension value. This is the change in present value of defined benefit and actuarial pension plans. (v). Above-market earnings on deferred compensation which are not tax-qualified. (vi). Other compensation. For example, severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property if the value for the executive exceeds $10,000.	Currency Array (Dollar value - numeric)	18,2	100000.01 500000.01 400000.01 350000.01 700000.01	This is a conditional field based on the sub recipient indication of reporting applicability data element.	April 1, 2009 Federal Register	This is a conditional field based on the "Sub-recipient indication of reporting applicability" data element. If all of the conditions in the definition apply, the recipient must report in the highly compensated fields.

VENDOR DATA ELEMENTS (All these elements are for Grants and Loans Only) Complete the vendor tab of the spreadsheet only for vendors who have received (or will receive) more than $25,000.00 from the prime recipient. If more than one vendor has received (or will receive) more than $25,000, list each vendor in a separate row of the spreadsheet.							
Data Element	**Definition**	**Type**	**Max Length**	**Example**	**Comments**	**Control**	**Validation and Business Rule(s)**
Award Type, template cell reference B6	This cell has a drop-down menu. Click the drop-down box, and select either Grant or Loan from the dropdown menu.	String	5	Grant			This is a mandatory field for prime recipient report.
Award Number – Prime Recipient Vendor, template cell reference C6	Identifying Number Assigned to the vendor by the prime recipient. This number must exactly match the Award Number fields on the primary and sub-recipient tabs.	String	50	Varies by award and agencies	Complete this field if submitting Prime Recipient vendor information.	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This is a mandatory field for prime recipient report.
Recipient DUNS Number, template cell reference D9	Enter the 9-digit prime recipient's DUNS number. This number must exactly match the number entered on the primary recipient tab.	String	9	123456789			This is a mandatory field for prime recipient report.
Sub-award Number – Sub-recipient Vendor, template cell reference B9	Enter the award number or other identifying number assigned to the vendor by the sub-recipient.	String	55	Sub-award number provided by prime recipient	Complete this field if submitting sub-recipient vendor information.	April 1, 2009 Federal Register	This is a mandatory field for sub-recipient report.
Vendor DUNS Number, template cell reference C9	Vendor DUNS number. Enter the vendor's 9-digit DUNS number. If a DUNS number does not exist, leave this field blank.	String	9	123456789	9-digit DUNS # is preferred. See comments for Vendor HQ Zip Code and Vendor Name data elements.	April 1, 2009 Federal Register	This an optional field.
Vendor Name, template cell reference D9	The name of the vendor.	String	55	ROOFING RESOURCES INC	Vendor HQ Zip Code and Vendor Name are required if DUNS # is not available.		

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Vendor HQ Zip Code + 4, template cell reference E9	The zip code of the vendor's headquarters.	String	9	220334902	Vendor HQ Zip Code and Vendor Name are required if DUNS # is not available.		
Product and Service Description, template cell reference F9	A description of the product and/or service provided by the vendor.	String	255	Runway repair	Short description of product and/or service	April 1, 2009 Federal Register	This field is optional for vendors of sub-recipients.
Payment Amount, template cell reference G9	The amount invoiced to the vendor (aggregated) that will be paid with ARRA funds.	Currency (Dollar value - numeric)	18,2	50000.01		April 1, 2009 Federal Register	This field is optional for vendors of sub-recipients.

Uploading the spreadsheet to FederalReporting.gov

Once the spreadsheet has been completed and the data validated and approved by all prime recipients, designated sub-recipients are then required to upload the spreadsheet to the FederalReporting.gov web site by October 10, 2009. The process to upload the spreadsheet follows:

1. Go to the website: www.FederalReporting.gov.
2. Login: The system will prompt the user for a valid user id and password combination to log in.
3. Submit Report: Select "report submission" and select the upload spreadsheet option. Select the file to upload.
4. Confirmation: The system will display a confirmation of report acceptance. The system will then validate the data structure for adherance to the data standards. This process may take as long as 24 hours to process based on system load; however, submitters are considered compliant with reporting requirements if they submit a valid file within the required timeframe.
5. Send a copy of your uploaded excel spreadsheet(s) to the state OMB, at the following email address: OMB_ARRA1512@STATE.DE.US. These spreadsheets are to be named using the following guidelines:

Prime recipients are to name the completed Excel spreadsheet with the following naming guidelines: [state]_[DeptDiv]_[SAI number].xls. For example, the Americorps program report would be named: DE_3512_S9032409.xls

Delegated sub-recipients including school districts and charter school are to name the completed Excel spreadsheet with the following naming guidelines: [state]_[DeptDiv]_[SAI number]_sub.xls. For example, the Title I ARRA funding sub-recipient report for the Milford School District would be named DE_9518_S9032403A012_sub.xls.